IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2387 OF 2006

Siemens Information System Ltd... ..Petitioner

Vs.

Assistant Commissioner of Income Tax..
& Ors .....Respondents

Mr. A.K. Jasani, for the Appellant.
Mr.P.S.Sahadevan, for the Respondents.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED : 17TH OCTOBER 2007

P.C.

. Rule. Heard forthwith. The reasons to believe as set out in the communication addressed to the petitioner by letter dated 31st May, 2006 were that the assessee has to set off losses of Non 10A units against income of 10A units and thereafter, claim deduction under Section 10A of the I.T.Act on the balance amount. The second reason was the decision of Bombay ITAT "E" Bench in the case of Navin Bharat Industries Ltd. vs. DCIT 90 ITD 1.

2. Similar issue had come up for consideration in Writ Petition No.2386 of 2006 which we have disposed of by order dated 1th October, 2007. We have held that both the reasons would amount to mere change of opinion and consequently the reopening would be illegal and null and void. Considering the above rule made absolute in terms of prayer clause (a). In the circumstances of the case there shall be no order as to costs.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J)